



STATE BOARD OF EQUALIZATION
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No. 2023/051

December 14, 2023

TO COUNTY ASSESSORS:

**ASSESSORS' HANDBOOK SECTION 581,
*EQUIPMENT AND FIXTURES INDEX, PERCENT GOOD
AND VALUATION FACTORS***

The 2024 revision of Assessors' Handbook Section 581, *Equipment and Fixtures Index, Percent Good and Valuation Factors* (AH 581), is provided in two parts. All of the index, percent good, and valuation factors are now located on the State Board of Equalization's (BOE) Open Data Portal (ODP) at <https://boe.ca.gov/dataportal/>. The general instructions and pertinent information regarding the use of these tables will remain in AH 581. AH 581 will no longer be updated annually; however, the factor tables will continue to be updated annually and uploaded to the ODP.

The 2024 index, percent good, and valuation factors are for use as of the lien date January 1, 2024. The 2024 revision includes updates to the equipment index and percent good factors tables. Also included are valuation factors for:

- Non-production computers;
- Semiconductor manufacturing equipment and fixtures;
- Biopharmaceutical industry equipment and fixtures;
- Document processors; and
- Offset printing presses.

The non-production computers, semiconductor manufacturing equipment, and biopharmaceutical equipment valuation factor tables are a result of valuation studies conducted pursuant to Revenue and Taxation Code section 401.20.

AH 581 is available on the BOE website at www.boe.ca.gov/proptaxes/priorityrs.htm. All current and prior year's index, percent good, and valuation factors are available on the ODP at <https://boe.ca.gov/dataportal/>. If you have questions regarding this publication, you may contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department